IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13134 of 2026 and
W.M.P.No.14392 and 14394 of 2026

Tvl A Rasool Mydeen
Contractor
GSTIN.33AKLPR0938B1ZC,
No.32A, 1st Floor,
1st Main Road,
Rajamangalam,
Villivakkam,
Chennai-600 049

..Petitioner(s)

Vs

The Deputy State Tax officer-II
commercial Tax Department
Villivakkam Assessment circle
PAPJM building-annex,
2nd floor,NO.1,
Greams road
chennai-600 006

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in impugned order bearing No.ZD331225212263Z dated 15.12.2025 under section 73 of TNGST Act 2017 and quash the both as arbitrary illegal, and contrary to the provisions of the TNGST Act 2017 and consequently direct the respondent to re-adjudicate the matter afresh duly considering the nature of works contract executed by the petitioner and by strictly following the principles laid down by the Honble Madras High court in the case of W.P.(MD) Nos.3938 to 3942 of 2024 in STS-KEX (JV) V.State Tax officer, dated on 23.2.2024 reported in 2025

(96)G.S.T.L.304(Mad)which recognizes the applicability of the concessional GST rate of 12 percentage for original works pertaining to railways

For Petitioner(s): Ram Gokul Advocates And Associates
G.M.Gokul Ram
Elangovan.S
Minu.Ej
Jayaselvam P
Pavithra.S

For Respondent(s): Mr.TNC. Kaushik, Additional Government Pleader

ORDER

Mr. TNC. Kaushik, Additional Government Pleader, takes notice on behalf of the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **15.12.2025,** which was preceded by a Show Cause Notice in GST DRC-01 digitally signed on **22.09.2025** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated 15**.12.2025.**

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. The present Writ Petition has been filed only on **01.04.2026** but within condonable period of limitation.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10**%** of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***"Remand back with 10% of impugned order amount"***

7. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in GST DRC-01 digitally signed on **22.09.2025** together with requisite documents to substantiate the case by treating the impugned Order dated **15.12.2025** as an addendum to the Show Cause Notice digitally signed on **22.09.2025.**

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

SMN

To
The Deputy State Tax officer-II
commercial Tax Department
Villivakkam Assessment circle
PAPJM building-annex,
2nd floor,NO.1,
Greams road
chennai-600 006

C.SARAVANAN, J.

smn

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